

**AMENDMENTS TO THE CLAIMS**

The following is a complete, marked up listing of revised claims with a status identifier in parentheses, underlined text indicating insertions, and strikethrough and/or double-bracketed text indicating deletions.

**LISTING OF CLAIMS**

Claims 1-91 (Cancelled)

Please add the following new claims:

92. (New) An electroacoustic transducer comprising
- a magnetic circuit having a first and a second gap, and magnetic means so to establish a magnetic field in each of the first and second gaps, the magnetic fields having the same direction,
  - a diaphragm, and
  - a coil system comprising at least one coil forming an electrically conducting path, the coil system having portions of the electrically conducting path fastened to the diaphragm, the coil system further having first and second gap portions of its electrically conducting path situated in respective ones of the first and second gaps,
- wherein the magnetic means comprises a magnet arranged so that each of its magnetic poles defines a surface of respective ones of the first and second gaps.

93. (New) The transducer according to claim 92, wherein the first and second gap portions of the coil system are adapted to conduct electrical current in substantially the same direction.

94. (New) The transducer according to claim 92, wherein a flexible circuit board, such as a flexprint, forms the diaphragm, and wherein the coil system is formed by electrically conducting paths on the flexible circuit board.

95. (New) The transducer according to claim 94, further comprising electronic means mounted on the flexible circuit board.

96. (New) The transducer according to claim 92, wherein the magnetic circuit comprises a body of magnetically conductive material, the body having a through-going opening, the opening having a pair of opposed surfaces, each of the opposed surfaces defining a surface of respective ones of the first and second gaps.

97. (New) The transducer according to claim 96, wherein the magnet is positioned symmetrically in the opening of the body of magnetically conductive material.

98. (New) The transducer according to claim 92, wherein the diaphragm has electrically conductive portions, and wherein the coil system has electrically conducting path

ends electrically connected to the electrically conductive portions of the diaphragm, the electrically conductive portions further having externally accessible portions for electrically terminating the transducer.

99. (New) The transducer according to claim 92, further comprising a casing for housing the magnetic circuit, the casing comprising a rectangular-shaped opening being defined by two pairs of edges, the diaphragm being attached to the casing in a manner so as to at least partly cover the rectangular-shaped opening.

100. (New) The transducer according to claim 99, wherein the diaphragm has a rectangular shape so as to cover the rectangular-shaped opening of the casing.

101. (New) The transducer according to claim 92, wherein each of the first and second gaps has upper and lower portions, and wherein the gap portions of the coil system are positioned in the upper portions of the gaps, the transducer further comprising

- a lower diaphragm, and
- a lower coil system comprising at least one coil forming an electrically conducting path, the lower coil system having portions of the electrically conducting path fastened to the lower diaphragm, the lower coil system further having first and second gap portions of its electrically conducting path situated in respective ones of the lower portions of the first and second gaps.

102. (New) An electroacoustic transducer coil system comprising

- a substantially flat fastening portion for fastening the coil system to a diaphragm, and
- at least two gap portions outside the fastening plane, each gap portion comprising a plurality of electrically conducting segments being substantially parallel to the fastening portion,

wherein the gap portions of the coil system are adapted to conduct electrical current in the same direction, and wherein the gap portions are adapted for being positioned, in operation, in respective magnetic gaps.

103. (New) The coil system according to claim 102, comprising two substantially similar coils each having a gap portion positioned in respective ones of the gaps.

104. (New) The coil system according to claim 102, wherein the gap portions of the coils are substantially perpendicular to their fastening portions.

105. (New) The coil system according to claim 102, wherein the coil is formed by electrically conducting paths formed on a flexible circuit board, such as a flexprint

106. (New) The coil system according to claim 105, further comprising electronic means mounted on the flexible circuit board.

107. (New) The coil system according to claim 102, comprising a single twisted substantially flat coil.